

GST Revocation: How to Restore a Canceled GST Registration?

GST registration may be canceled by the tax authorities due to non-compliance, non-filing of returns, or voluntary cancellation by the taxpayer. However, businesses that want to continue operations legally can apply for GST revocation to restore their registration.

In this blog, we will cover what GST revocation is, when it applies, eligibility, the step-by-step process, required documents, and common mistakes to avoid.

What is GST Revocation?

GST revocation is the process of reinstating a canceled GST registration. It applies only in cases where the GST department has canceled the registration suo moto (on its own motion) due to non-compliance, such as non-filing of returns.

✦ Important: If a taxpayer voluntarily cancels their GST registration, they cannot apply for revocation. Instead, they must apply for a fresh GST registration.

When Can You Apply for GST Revocation?

A taxpayer can apply for revocation of GST cancellation if:

- ✓ The GST registration was canceled by the tax department due to non-compliance.
- ✓ The taxpayer has rectified the default, such as filing pending GST returns and clearing outstanding dues.
- ✓ The revocation request is filed within 30 days from the date of cancellation order.

✦ Note: If the 30-day deadline is missed, the taxpayer must approach the jurisdictional GST officer with a written request for an extension.

Step-by-Step Process for GST Revocation

Step 1: Log in to the GST Portal

- Visit www.gst.gov.in and log in using your credentials.

Step 2: Navigate to the Revocation Section

- Go to Services → Registration → Application for Revocation of Canceled Registration.

Step 3: Fill in the Revocation Application (Form GST REG-21)

- Enter the reason for revocation and details of compliance actions taken (e.g., filing pending returns, paying outstanding taxes).

- Upload supporting documents (such as tax payment receipts or compliance proofs).

Step 4: Submit the Application

- Submit the revocation request using Digital Signature Certificate (DSC), EVC, or Aadhaar authentication.

Step 5: GST Officer Review & Approval (Form GST REG-22)

- The tax officer will review the application and may ask for clarifications or additional documents.
- If satisfied, the officer will approve the revocation, and GST registration will be restored.

✦ **Timeline:** The GST officer must process the request within 30 days from the date of application.

What Happens If GST Revocation Is Rejected?

If the GST officer rejects the revocation request (via Form GST REG-23), the taxpayer will receive a show cause notice (SCN) asking for clarification. The taxpayer must:

- ✓ Respond within 7 days by filing Form GST REG-24.
- ✓ Provide valid reasons and supporting documents.
- ✓ If approved, GST registration is restored; otherwise, the taxpayer must apply for new GST registration.

Documents Required for GST Revocation

- ✦ GST cancellation order copy
- ✦ Proof of tax payment and return filings
- ✦ Letter explaining reasons for revocation
- ✦ Supporting documents requested by the GST officer

Common Mistakes to Avoid

- ✗ Delaying the application beyond 30 days, leading to rejection.
- ✗ Not filing pending GST returns before applying for revocation.
- ✗ Ignoring tax payment dues, which may lead to further legal action.
- ✗ Not responding to show cause notices (SCN) on time.

Conclusion

GST revocation is a critical process for businesses that want to restore their GST registration after cancellation by the department. By ensuring timely compliance, filing returns, and following the revocation process correctly, businesses can continue their operations legally.

Need Help with GST Revocation?

Our **GST experts** can assist you in revoking your GST registration smoothly and ensuring full compliance. **Contact us today!** 📞